



LODGERS' TAX

APPLICATION AND INSTRUCTIONS

Events July 1, 2025 – June 30, 2026

Contact information for questions:

tourism@roswell-nm.gov



LODGERS' TAX GENERAL INFORMATION

The City of Roswell requires any organization or citizen seeking Lodgers' Tax (occupancy) funds from the city to make such a request through the city's application process and compliance with the City of Roswell's policies and procedures.

APPLICATION PROCESS

1. Lodgers' Tax Funding Request is submitted to tourism@roswell-nm.gov by deadline.
2. The city's Occupancy Tax Board reviews and provides recommendation to Finance Committee.
3. The Finance Committee reviews, approves or changes recommendation for City Council.
4. City Council awards, changes or denies funding request.

The role of the Occupancy Tax Board is to review applications for events that will bring out-of-town visitors to the City of Roswell and promote hotels stays. The board provides recommendation to the Finance Committee.

DEADLINES FOR FY26

1. Applications are to be submitted June 1, 2025 to July 8, 2025.
2. Applications will be considered at the Occupancy Tax Board meeting which will take place on July 15, 2025.

TYPES OF AWARDS AVAILABLE

Applicants may request awards for each of the following categories:

1. **Marketing.** The items listed below are generally acceptable expenses related to advertising:
 1. *Radio, television, newspaper, billboard or magazine advertisements*
 2. *Posters, brochures, flyers, postcards, or other marketing materials*
 3. *Postage for mailing of marketing materials*
 4. *Website, Facebook, or other internet paid advertising placement*
 5. *Free T-shirts for registration participants or attendees*
 6. *Police/Security, Fire and Sanitation services are recognized as eligible expenses within the Marketing category.*
2. **Sponsorship.** Sponsorships are available where the City and applicant wish to form a formal cooperative arrangement where the City holds an interest in the event and helps create the event. Sponsorships will be conditioned up MOUs or contracts subject to governing body approval.

The items listed below are generally *not acceptable expenses* unless part of a City sponsorship:

1. *Establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping furnishing or acquiring real property*
2. *Administrative, operational, or event manager costs (includes marketing firm services)*
3. *Costumes*
4. *Payments, other than placed advertisements, for entertainment*
5. *Equipment rental*
6. *Food or beverages (including water) provided for entertainment, judges, contestants, workers, or as hospitality*
7. *Gifts or in-kind expenses*
8. *Lodging or travel*
9. *Monetary awards*
10. *Programs given out during the event*
11. *Rent of facility*
12. *Thank-you advertisements after the event*

FUNDING LIMITS

Unless exempt from the Procurement Code or as part of a Sponsorship, awards will be capped at \$20,000.00



LODGERS' TAX FUNDING APPLICATION

Received Date: 7/8/2025- Via Email- TJC

Please check the box for which type of funding you seek.

- ☐ Marketing, and Police/Security, Fire and Sanitation services
☒ Sponsorship

Today's Date: 7-8-2025

Event Name: Crash & Clash Youth Wrestling Tournament Event Date: Dec 20 & 21, 2025
Organization: Roswell Invasion Wrestling Club Event Time: 20th 5 pm 21st 8 am
Event Address: 500 W Hobbs Street City/State/ZIP: Roswell, NM 88203
Website: n/a Phone: 575-626-2324 Email: roswell.invasion.wc@gmail.com
Organizer: Christopher Spear, President Mobile: 575-635-6338
Second Organizer: Judaun Spear, Secretary/Treasurer Mobile: 575-626-2324

EVENT DETAILS

Estimated # Attending: 1500 Anticipated # of hotel rooms booked: 450+

Last year's event (if this is not a first-time event, must attach proof)

of Attendees: 1362 # of hotel rooms booked: 400+

Description of Event Logistics:

This tournament is held at Roswell High School at the finish of the High School Rio Hondo Tournament. All planning and preparation is taken care of by Roswell Invasion Wrestling club. Wrestlers come in on Saturday for official weigh ins prior to the start of the Novice tournament on Saturday evening and the qualifier tournament on Sunday.

Sponsorship amount requested:

\$5,000.00



Permit #: _____

LODGERS' TAX FUNDING REQUEST

Any funding from Lodgers' Tax must follow the Lodgers' Tax Policy (PA0002). Please be sure you have read and understand the policy. **You must type out marketing budget plan in the fillable form below or attach as indicated below.** Please feel free to add additional pages, ad samples, artwork, etc. This is what is considered for approval. Any request not listed with this form is not considered for approval. Lodgers' Tax funds must be expended in accordance with the Lodgers' Tax Act for purposes of advertising, publicizing and promoting tourist-related attractions, facilities and events. Lodgers' Tax is funded by overnight stays in Roswell.

☐ Check here for First-time Event

List of eligible expenses for marketing: Newspaper, Magazine, Radio, Television, Google Ads/ Paid Social Media, Digital Billboard, Vinyl Billboard, Posters, Flyers, Postcards, or other paid media.

MARKETING BUDGET PLAN

Eligible Marketing Expenses Please use and attach an additional sheet if more space is needed.

Advertising Type	Placement/Vendor (specific):	Frequency/Run Dates:	Your Eligible Expense
Example: Newspaper	Example: Dallas Morning News	Example: May 1-10, 2x 1/2 pg	Example: \$700
Medals	Sat Dec 20th Novice Tournament Medals		\$2,500.00
Medals	Sun Dec 21st Qualifier Tournament Medals		\$2,500.00
	We order 750 medals for each tournaments boys		
	and girls brackets.		
	Our medals are unique and are talked about all		
	season long and for seasons to come.		

Note: All marketing must include "paid in part by City of Roswell Lodgers' Tax" logo and/or text to be eligible.

Other Eligible Expenses	Details (Source of Services / Service Employees Required / # of T-Shirts)	Your Eligible Expense
Police/Security	N/A	N/A
Fire	N/A	N/A
Clean-up/Sanitation	N/A	N/A
T-Shirts (registered participant)	N/A	N/A

TOTAL eligible expenses:	\$5,000.00
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EVENT DETAILS/SCORING

The definition of a Tourist means a person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax. Tourist-related events mean events that are planned for, promoted to and attended by tourists. *Lodgers' Tax Act Definitions {3-38-13 NMSA 1978}*

Please provide details of your event, along with any attachments that may help answer the specific questions below. The Occupancy Tax Board will score the event on a 100-point scale based on return on investment, historical performance, other economic impact, general attendance and event uniqueness.

Return on Investment (25 points): Detail the return on investment to the community based on tourism. Consider any additional Lodgers' Tax generated as a direct result of your organization or event, along with any estimated attendance from out-of-town visitors and estimated room nights in local lodging facilities.

Fuel
Dining
Shopping
Hotel

Source for detail provided: What one wrestling family spends when they travel out of town to a wrestling tournament.

Historical Performance (10 points): Include award dollars used, prior attendance and room nights.

Year	Wrestlers	Hotel	
2019	464	200+	
2020	0	0	COVID
2021	542	270+	
2022	1075	600+	
2023	651	300+	
2024	1362	450+	This is for both the Novice and Qualifier Tournaments

Award dollars previously used: \$762.17

Prior year attendance: 2150+

of overnight room nights booked: 450+

Estimated cost of service request from City Departments (not scored):

None

Other Economic Impact (25 points): Additional Gross Receipts Tax generated as a direct result of your organization or event (restaurants, purchases in local stores).

Dining
Shopping
Fuel

Attendance typee & transportation to Roswell: Private vehicles
Average daily spending on food/beverage: \$225.00+ Family of 5
Source for data provide listed above: What one wrestling family spends when they travel out of town to a wrestling tourn

General Attendance of Event (10 points): Please consider both local and out-of-town attendees.

Year	Total # of Wrestlers	RIWC Wrestlers	Out of Town Wrestlers	Spectators
2019	464	36 7.75%	428 92.25%	1392+
2020	0	0 0.00%	0 0.00%	0
2021	542	47 8.67%	495 91.33%	1626+
2022	1075 60	5 5.58%	1015 94.42%	3225+
2023	651	59 9.06%	592 90.94%	1953+
2024	1362 88	6 6.46%	1274 93.54%	4000+

10% _____ Local

90% _____ Outside

90% _____ % of attendance from outside of Roswell

Source for data provided: Registration

Uniqueness of Event (30 points): What makes this event different from others?

New Mexico Junior Wrestling holds 14 youth wrestling tournaments for the season. Five of these tournaments are qualifiers, which wrestlers must attend 3 of the 5 to qualify for State Youth Wrestling. Roswell Invasion Wrestling Club has been awarded a qualifier each year since the club was formed in 2019. The qualifiers are in Farmington, Las Cruces, Las Vegas, Roswell and Albuquerque. The other 9 tournaments are in the greater metro area. Roswell Invasion Wrestling Club is the only youth wrestling program in SE NM to date. Carlsbad will start rebuilding their youth wrestling club this next season.

On Saturday December 20th, we will host our second Novice tournament. The qualification for this tournament is the wrestlers have to have wrestled for less than 2 years. This is a great opportunity for these young people to get on the mat with their opponent having the same or close to the same skill set.

On Sunday December 21st, we will host our 6th State qualifier tournament.

Wrestlers consist of boys and girls from ages 4 through high school.

This tournament is very well organized. Coaches and parents can't wait to come back every year.

Our medals are unique. You wont find another wrestling tournament with the uniqueness of our medals.

Occupancy Tax Board Use Only

Return on Investment (25 points):	_____	General Attendance (10 points):	_____
Historical Performance (10 points):	_____	Uniqueness of Event (30 points):	_____
Other Economic Impact (25 points):	_____	Total (100 points):	_____

OFFICIAL USE ONLY

OTB Date: 7/22/2025 Finance Committee Date: 8/7/2025 Council Date: 8/14/2025

Last Day of Event: 12/21/2025 Reimbursement Request Due Date (90 days from last day of event): 3/21/2026